



ATTS NEWSLETTER

Number 178

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PRESIDENT'S MESSAGE

John Ostendorf, R-518

Dear fellow sales tax token collectors, I hope this letter finds you well. Sad news. Just about the time we "went to press" with the prior issue, I learned of the passing of Mike Pfefferkorn, one of the founders of the ATTS and co-author of "Chits, Chisellers, & Funny Money" along with Jerry Schimmel in 1977. That book is a must have for all sales tax token collectors and was the standard reference before M&D.

Mike also served as the first Vice President of the ATTS from 1971 to 1974 and then as our second President from 1975 to 1976. I couldn't possibly write something about Mike that would do him justice, so I reached out to Jerry Schimmel who wrote a nice piece about Mike that you will find in this issue. It is always good to hear from Jerry; although preferably under better circumstances.

I write this on August the 3rd, a day I was supposed to be in Denver at the ANA. Sure, there would have been no sales tax tokens, but it would have been nice to go and to see Bill Myers who is doing a fine job with the newsletter while Monte helps with the transition. A screw-over by United Airlines caused me to be so pissed that I didn't bother going. I'm tired of airlines treating us like cattle; but I reacted poorly and regret not going.

I hope everyone is finding opportunities to add to their collection (there have been some nice items on eBay) or at least enjoy what they have. All my best, John

LETTER FROM THE NEW EDITOR

Bill Myers

BILL MYERS WRITES: I have agreed to take over the reins as editor from Monte. He has done a great job and I will have big shoes to fill. I did not want to see the organization fade away due to the loss of the newsletter, as I have enjoyed the newsletters. It is one of the main sources of information on tax tokens and through reading it I have had the chance to meet several of the members, and it is always nice to meet people with the same interests.

I have to admit that collecting Sales Tax Tokens is one of my many collecting interests. Since they caught my interest I have learned a lot about them, in large part by reading the newsletter. But I am by no means an expert in the field. I will need to rely on the members to provide the expertise.

I will also have to confess I was one of the members who read the newsletter and never provided input, as I felt I was not knowledgeable enough to write anything of interest to the membership. Monte then offered a token to be awarded by drawing to one lucky winner of those who submitted articles. The bribe enticed me enough to try to think of something to write about. Fortunately for me, the era of Sales Tax Tokens coincides with another of my collecting interests, which is World War II numismatics. I discovered that the composition of sales tax tokens changed during the war due to wartime restrictions, as did many coins. I was able to write about that and of course

I had to have an example of each token affected. That eventually evolved into an exhibit that I have since displayed at coin shows. After that I have found other areas of sales tax token collection which I have been able to write about as well. So if I can do it - you can do it. I do not feel that all of the submissions must be about new finds and new information. The big discoveries are great but your questions, everyday finds and collecting stories have been of interest to me in past articles, and I would assume to a large number of the membership as well.

The ATTS is a small group so it will be what we make it. I would ask everyone to contribute something, no matter how small. The newsletter is the major method of communication between the members so I feel it is an important document that needs to be preserved. Bill Myers

MICHAEL G. PFEFFERKORN, SR.

OBITUARY



Thursday, May 11, 2017. Beloved husband of Sandra Pfefferkorn (nee Carter); loving father of Michael G. (Sharon) Pfefferkorn Jr. and Patricia (the late James "Kit") Hutchison; dear grandfather of Molly and Allison Pfefferkorn, Sarah and Colin Hutchison; dear brother-in-law, uncle, cousin and friend.

Mr. Pfefferkorn was a high school teacher, retiring from the St. Louis public schools, having taught there for over 40 years. He held a Master's degree in Education.

Services: Funeral from KUTIS AFFTON CHAPEL, 10151 Gravois, Tuesday, May 16, 12:00 Noon. Interment Park Lawn Cemetery. In lieu of flowers, memorials to National Epilepsy Foundation, American Diabetes Association, American Heart Association or the American Cancer Society appreciated. Visitation Monday, 4-9 p.m.

Mr. Pfefferkorn was also the 1st Vice President of the American Tax Token Society from 1971 to 1974, then became the President for 1974 and 1975. Mike also co-authored the first guide for sales tax tokens and scrip, which

was published in 1977, titled Chits, Chislors and Funny Money with Jerry Schimmel that stood as the prime guide for that field until 1993. Additionally, Mr. Pfefferkorn published many articles on the subject during a 35+ year involvement in that genre. Without his help in establishing many of the historical details that we now take for granted, our field of STTS (Sales Tax Tokens and Scrip) would never have reached its current popularity.

ON MICHAEL'S PASSING

Jerry F. Schimmel

Fellow Members of The American Tax Token Society from Jerry F. Schimmel: Our President, John Ostendorf, asked if I would write a bit about Mike Pfefferkorn who passed away recently. Mike was one of the earliest members of ATTS and one of its leaders although I don't think he became an officer. Some one of you might double-check the records to see if that's true.

In many ways Mike and I were partners. We put together the book, CHITS, CHISLERS AND FUNNY MONEY, which was really Mike's book for which I wrote a few sections. He did all the work of publication, getting copies made and distributing them to booksellers. I even took a train back to St. Louis and stayed with Mike and his family for a week while we put finishing touches on the text. St. Louis weather in the summer is very different from San Francisco. I remember sleeping on top of the bed at night with the covers on the floor. That's not usually done out here in Frisco as summertime is when the fog rolls in from the Pacific.

Mike was a numismatist's numismatist. He was very careful about details in his history research and the descriptions of tokens. I often wondered if he ever made a mistake. His main love apparently was ancient coins about which I know nothing. Perhaps some members who knew him better in later years and can tell us more. Anyhow we tax token collectors were lucky to have his energy and skills from the beginning.

The ATTS was not organized by one person, but three and probably more. Jerry Bates of St. Charles, Missouri, was the one who got both Mike and I into Tax Tokens. Correspondence between the three of us was frequent and complicated but Bates had time to publish a small price list on tax tokens which he mailed to collectors like me who had just started with token collecting. I don't know how many members recall Bates, but it was he who put me in contact with Mike for the first time.

Many collectors were learning that coins were starting to look too much alike - and not only that, but getting more expensive! Tax tokens were a collection that even the poorest collector could enjoy. So it was from Bates that both Mike and I learned about the wide variety and histories of tax tokens, there having been none in California except a few privately issued cardboard chits while Missouri issued hundreds of thousands of plastic and zinc tokens.

I once kept a large basket of tax tokens in my living room containing 300-400 mixed pieces. I would invite collectors like Ernie Altwater to reach in and grab a handful, but only one! I don't remember what happened to that basket which is now long gone.

As an aside you may recall the small, first membership tokens we issued in 1972, each bearing a serial number stamped on the reverse. Jerry Bates asked for number 1 which I had picked for myself but gladly surrendered to him. Mike was number 2 and so I became number 3. I eventually donated my specimen to ATTS so someone in the membership must still have it. I kept a silver medal awarded to me by the American Numismatic Association in 1972 with my name engraved as Founder and First President. It's somewhere in my boxes.

The three of us had minimal contact with Emil Di Bella whose first lists of tax tokens and booklets were like bibles, limited as they were. As we got into organizing ATTS we came to know George Magee who apparently had been working on tax tokens much earlier. I met him one time when he came out to San Francisco where he gave me a small booklet that he published which I'm sure I donated to ATTS. I think other members knew George as well. I recall Tim Davenport up in Oregon writing about him. He and Magee got together a number of times from what I can recall.

Mike had different ideas about organizing ATTS than Bates and I. He immediately began publishing his TAX TOKEN TALLEY for which each member would have to pay a subscription rate if I remember correctly.

However, Bates and I were more concerned about having a voting organization with a full complement of officers and board members with an Editor responsible to the Board.

Thus Ernie Altwater, the first editor of the newsletter agreed to begin publishing as he had immediate access to a print shop which his father ran. Of course this resulted in two competing journals. Eventually the membership went with Ernie's publication, the one we now know as ATTS NEWSLETTER. Mike stopped work on the Talley, and though both Bates and I felt bad about it, we still thought it was better to build a structured organization from the ground up. A year or two later Jerry Bates passed away.

Thus getting started with ATTS was bit iffy in that first year, but that's often the way it often goes. However, Mike's contribution to ATTS still remains tremendously important and I'm sure it continued through the years. We should try to remember him whenever we think about our collections.

These are my recollections from forty-five years ago which are a bit foggy to say the least. I would love to see other old-timers publish their thoughts about Mike, Jerry Bates, Ernie Altwater, Tim Davenport, Merlin Malehorn and the other leaders who have served ATTS, names my brain is now too dim to recall.

My best wishes to you all for keeping the organization going. While you think about Mike and us old-timers give yourselves credit for what you've accomplished with ATTS and what you will be doing.

Most of all enjoy your collecting. It's one of the few activities these days that helps keep our heads clear.

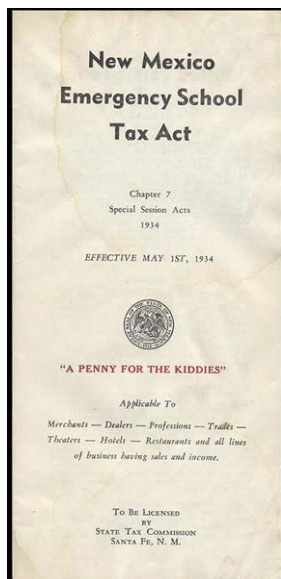
LETTERS TO THE EDITOR

Send your own questions, comments, corrections, or information to:

[BILL MYERS at: Wjmhands@gmail.com](mailto:Wjmhands@gmail.com)

This issues LTTE contributors include: **Steve Koczan, Paul Quist, John Phipps, and Steve Tomisek** – all getting a brownie point for the fun of sharing with us. THANKS GUYS!!

PLEASE NOTE: If you are emailing or snail mailing me I would greatly appreciate it if you would supply **your full name** and membership number. I am familiar with the names of a majority of the members. I look forward to hearing from the members and receiving the contributions to the newsletter.



STEVE KOCZAN WRITES: I recently came across this brochure on ebay that was published by the New Mexico State Tax Commission in 1934 describing the "A Penny for the Kiddies" emergency school tax. It was especially nteresting because it was published 05-01-1934. This was just a few days before the Las Vegas Daily Optic advertisement you found. Probably just a coincidence! I have attached a copy in case you have not seen it. Kind of interesting info in it!

MONTE RESPONDED: Hey Steve, Thanks for the notice on this wonderful piece of historical ephemera. I've kept a copy for myself, although I'll just post the title page on the LTTE in the ATTSN (this will appear in #178).

As for the CA White Tavern Lot, I'm afraid that was the one and only duplicate I had. As for the Rose's scratch scrip, I may have one of those, and I've put your name on my search slip for next time I'm in the piles. I'll let you know for sure, thereafter.

Thanks again for the nifty item information. Your Friend, Monte

PAUL QUIST WRITES: Per our phone conversation you said for the plastic token identification I would need an iridescent light board. I am have trouble finding one of these as most people I talk todo not know what they are. I found a LED light board at

Hobby Lobby and a clear light board table used for drafting at Best Buy that does not have a light. Could you give me some info as to who supplies them or where I could purchase one. Also you said you were thinking about

putting together a few sets of about 140 STT's for about \$40.00. I would like to purchase one of these if possible and I want to purchase the new book you are working on when that becomes available. I would like to take a look at the last book "Sales Tax Tokens and Scrip; Histories" as I might be interested in purchasing one if they are still available.

I see in newsletter #177 John Ostendorf mentioned the Newman Numismatic Portal which has numerous literature available. I also am a member of the American Numismatic Association and they have a very large library available to members, most of the books by Emil Dibella, Jerry Schimmel and Merlin K. Malehorn and Tim Davenport are available.

In the ATTS newsletter # 175 John Phipps said he has a CD titled American Tax Token Society, 36 years of collecting, Newsletters #1 - #135, 1974-2006. That CD is also available from the ANA library. Most coin clubs have access to get a 1 year free membership to the ANA to club members. Dues to most coin clubs are about 10 to 12 dollars a year. I hope this info might help you or someone in the ATTS Society.

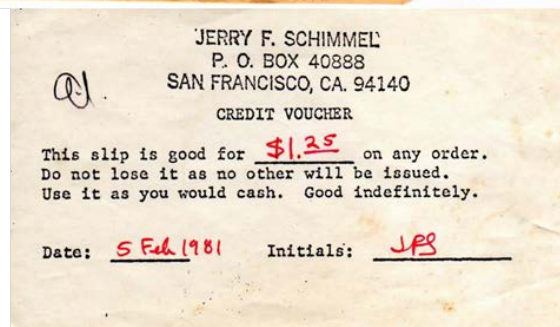
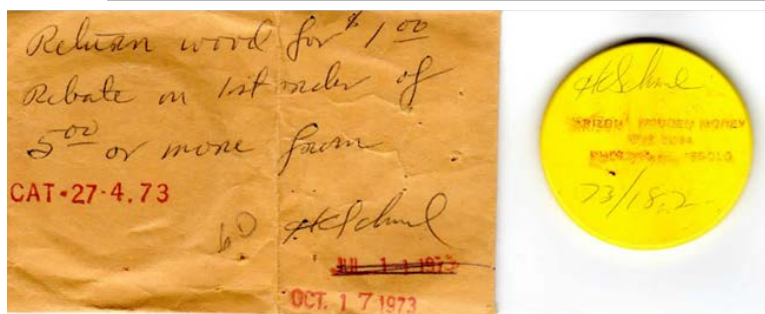
Please advise back. Thank you, Paul

MONTE RESPONDED: I've found the best light source for plastic identification to be the Merry-Go- Round by EK Success. I purchased mine at a Michael's quite a number of years ago. It has a large viewing area, is consistent in it's light over the entire board, and can be swung around on an attached pedestal which makes it easy to move tokens to different parts of the board in sorting. Strictly from memory, I believe it was around \$30.00.

I've just begun putting sets together in hopes of enticing a few new collectors into our hobby. I wouldn't count on seeing those sets complete before Christmas, because I'm rarely at home (nor do I have web access) for most of the warm weather. In Minnesota, if you are by a lake, that is the only place you will be found most of the warm months. I doubt I'll be able to get to 140 for those sets, as I have given away or sold many of the "common" items that would usually be included. In any event, when I have them done, I'll certainly give you the details.

I do have a handful of STTS: Histories left, and you can certainly take a look at one when you visit. In addition to the ATTS Newsletter CD 1-135, there was a second from issues 136-153. Neither of those CD's can be edited or copied, so you can only see and use the data as you see it on the screen. You can't even copy and paste worth a darn, although it's possible if you really want to do some file transfer work.

The ATTS used to be a member of the ANA as a contributing club for many decades. A few years ago, since we almost never really connected with anything they did, we did drop being a club subscriber. The ANA is most certainly the best source for a lot of the articles, monographs, and books on just about any numismatic or exonomic subject. I'm still a member myself, and their monthly magazine is one of my highlights of the month. Once I'm settled back home I'll email you to let you know my availability. I hope I've answered most of your questions. Monte.



JOHN PHIPPS WRITES:

Dear Honorable & Esteemed Editor of the ATTS Newsletter, Bill, Congratulations on becoming the next editor of the ATTS Newsletter!! Not too long ago a Chattanooga collector bought the whole collection from an elderly Nashville collector. He wanted the US and world coins but he bought it all including three gallon-size Ziploc bags of sales tax tokens. The Chattanooga guy didn't really want to deal with them so he asked me to sell them for him. I countered with an offer to buy. Honestly I don't think he knew what to do with the except push them my way. We did a little negotiation at the Georgia Numismatic Association Show with a net result that I now have three bags of mostly Alabama, mostly fiber sales tax tokens. In with this was some other stuff too. The Nashville guy was a serious collector back a few years as you can see from the three attached files. One item is an article by Tom Koch

from "Coin" magazine in May of 1964. The other two are Jerry Schimmel "Good For" items. One is a slip of paper the other is a yellow painted Wooden Nickel that was in an envelope. I thought other in the ATTS might like to see these items. Thanks, John Phipps

MONTE RESPONDED: Hey John, What a fantastic acquisition. I'm so glad someone with your dedication to our field was able to nab that batch. Hopefully, you will report on what you find, especially since there are so many fiber. Just a note that you might want to use a gram scale to measure average weights on some of the different types and varieties. We have had reports of thin and thick and thicker Alabama fiber through the years but we've never documented it well enough to be certain. Perhaps you can tell us that interesting news, and I'll look forward to your report (AND PHOTOS!!!). Your Friend, Monte

JUNK BOX SALES TAX TOKENS

By Bill Myers



I visited a coin shop out of town and they had boxes of tokens. I looked through them and there were a few sales tax tokens in the box. Two of them caught my eye. One is Washington plastic 1 which is a mottled cream and green color. I have others so I assume it is common. The other token is an Oklahoma pressboard 1 (S18) which is cut off center. I flipped the token over and found the obverse and reverse printing is not aligned. I like the token as there are two errors on it. Again I am sure this is not rare but for less than 50 cents I was able to walk away with these tokens. There is still interesting stuff out there waiting to be found.

MONTE RESPONDED: The OK L-18 is by far the single most often found error in all of sales-tax-tokens-land. Not to say that these are not super nifty items to have in a collection. I would hazard to guess that if you took the errors from the single state of Oklahoma that the number of errors from that one state would be much greater than for all of the tokens produced in all the types for all of the other 11 states combined.

I've kept a few of these in my own collection simply because they are neat. The L-18 error which is fairly rare is one that is only printed on one side. You have to be careful on identifying that error because it is possible to remove the finished paper from one side of the token with an exacto knife making it appear as if one side doesn't have printing. If the side without printing isn't finished than it was "made" into a false error.

The other L-18 error that is fun to find are those miss-cut showing only a part of two separate tokens on a single planchet.

The Moldy Cream series of Washington Plastic actually has four identified types, although those catalog number won't be listed until the whole order is completed for the ID & PG (yes, the forever fourth book). Any of the four are actually fairly scarce, as they only appear at a rate of about 1 per 3000 Washington Plastic identified in unpicked lots. There are a lot of folks who don't have even one of these.



Remember Those Sales Tax Tokens?

Everybody's headache in the depression '30s,
they're now gaining friends among collectors

Thirty years ago, the question of making change for a lowly one-cent piece seemed neither ludicrous nor funny to millions of merchants and consumers in more than a dozen of our United States. Rather, it signaled a fumbling through pockets, purses and cash register drawers for what certainly must have been the most unpopular medium of exchange in the nation's history, the sales tax token.

The inconvenient and usually ugly little tokens were, like the laws that necessitated them, a phenomenon of the great depression. In those years of economic crisis, the much publicized New Deal had its counterpart in state legislatures throughout the country as lawmakers grappled for the first time with the problem of providing emergency aid to the jobless and aged. Generally speaking, passage of measures to alleviate the widespread misery came quickly and easily. However, financing the new assistance programs was something else again.

As might have been expected, state tax revenues went into a frightening tailspin right along with the rest of the economy. Obviously, new and untapped sources of income had to be found if the states were ever to put their nobly inspired welfare programs into action.

The search led, ultimately, to the birth of the retail sales tax. The ensuing wrangle over collection and enforcement led, somewhat unfortu-

COINS

nately, to the appearance on the American scene of the sales tax token.

In retrospect, the great hullabaloo over when to collect a penny on a small purchase and when to let it go tax free may seem like the proverbial tempest in a teapot. But the matter was far from trivial in the early thirties when a lowly copper spotted on the sidewalk was, for most Americans, still worth stooping over to pick up. Additionally, the tax was new, unpopular, and a political hot-cake. Finally, there was the problem (simple only on the surface) of avoiding unfair inequities in the collection system. Initially, all of the state sales taxes amounted to 2 per cent or less of the total price of the purchase. But, the lawmakers asked themselves, at what point do you require the consumer to start paying the tax? If the levy was to apply to all purchases, then, in an era when milk cost eight cents a quart, the tax on one quart might well be the same as that on six or eight or ten.

AS THE ORATORY echoed through legislative chambers, lawmakers soon found themselves face to face with the seemingly ludicrous fact that a penny was too large a medium of exchange for use in collecting the new tax. It could lead only to inequity on the one hand or the loss of millions of dollars in much needed revenue on the other. So it was that the sales tax token, generally struck in denominations ranging from one to five mills, came into being to fill the void.

The "solution" to the problem seemed like such a good one at the time that almost 50 different varieties were struck between 1934 and the end of the depression. And, at least in theory, the tokens did have advantages which were not altogether economic. Supposedly they would simplify the bookwork of the irate small merchant by enabling him to keep his own receipts separate from the levy he had collected and must pass along to the state. Even more important from the standpoint of the politician, the tokens provided a golden opportunity to sell the consumer on the idea that

the unpopular new tax was indeed necessary. Hardly a token variety exists which does not bear some such inscription as "for old age assistance" or "for emergency relief."

However, such efforts to woo the taxpayer fell considerably short of hitting the mark. If the average American found the levy itself odious, the tokens did little more than add insult to injury. Now he was required to carry a pocketful of change which couldn't be spent for anything except tax, and which lost even that value once he crossed a state line. Additionally, there was an early period of trial and error in several states before token designs were adopted that precluded confusion with federal coinage.

AT THE OUTSET, state officials concentrated almost entirely on the need to mass-produce tokens as cheaply as possible. In a majority of cases this effort resulted in the use of aluminum to turn out round pieces which, unfortunately, were about the size of a nickel. Where more than one denomination were put into circulation, brass was most often used for the higher value. Arizona, utilizing one of its more plentiful resources, turned to an alloy based chiefly on copper. The Arizona five-mill token inscribed with the state symbol, the organ-pipe cactus, was virtually the only token which might be called attractive. It had, however, the blatant disadvantage of approximating the size and appearance of a penny so closely that only the most discriminating merchants avoided the error of accepting one for the other.

In Illinois, where a highly complex tax scale had resulted in the striking of a 1½ mill token, a bad situation was made worse by production of the odd denomination in aluminum only slightly smaller than a dime.

Needless to say, public confusion and indignation led to a hasty withdrawal from circulation of the original tokens in many states. It also led to the striking of new issues in a variety of sizes, shapes and materials that sometimes bordered on the bizarre. The most common practice was to make the tokens square, or to put a hole in the center, or both. Missouri even went so far as to sanction a cardboard mill somewhat larger than a

half dollar, which could be mistaken for nothing except a milk bottle top. Opponents of the tax quickly noted the resemblance, and the Missouri tokens were derisively known as milk bottle tops throughout the remainder of their unhappy lives.

IN MANY STATES, however, the solving of one problem merely created a new one. The tokens no longer looked like federal coinage; now they looked like each other. The failure of officials in various states to confer before approving a new design resulted in similarities that virtually defied detection as the cheaply produced tokens became worn and corroded. In at least one case, that of Alabama and Mississippi, next-door neighbors came out with mills that were almost identical. Both were round, aluminum, and of exactly the same size. Only a slight variation in the shape of the center hole added a distinctive note. How much Alabama sales tax was collected by Mississippi merchants, and vice versa, is a matter of conjecture, but the total must have mounted into the millions.

Undoubtedly public resentment played a major role in sending the tokens to an early grave, but other factors also were at work. In many states the raising of the percentage of the levy all but eliminated the need for a medium of exchange of less than one cent. Even in areas where such increases were not legislated, the coming of more prosperous times coupled with a gradual public acceptance of the sales tax put an end to political debate over collection in units of fractions of a cent.

Ohio, which had remained out of the token controversy by adopting an arrangement that may have been even more absurd, became the last state to require more of merchants than the mere collection of additional pennies. Until well into the 1940s an Ohio storekeeper was called upon to present his customers with a receipt for every tax penny, in the form of a state stamp. By law, the merchant was required to tear the stamp partially in two as a means of preventing its re-use. In theory, the consumer was to keep the stamp as proof of payment or for possible redemption should the sales tax law ever be found unconstitutional. In practice, most Ohio store counters

by Tom Koch

MAY, 1965

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1959	11.00	12.50
1958	19.00	22.50
1957	8.50	10.60
1956	15.00	18.00
1955	38.00	43.50
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TAX TOKENS from preceding page

were equipped with a large glass jar where the customer dropped his "receipt" once the merchant had complied with the law by giving it to him and he had complied by accepting it.

FOOLISH? PERHAPS. But to the generation now hovering precariously in middle age, the whole sales tax token nuisance comprises part of the nostalgia of a mixed up era when most of us shared the common bond of poverty if nothing else. Hence it is small wonder that the nearly forgotten tokens are suddenly being coveted by a small but growing number of collectors.

Acquiring a complete set is not quite the simple matter it might seem. Though hundreds of millions were struck less than 30 years ago, they have suffered an even worse fate than varieties of federal coinage that failed to win public acceptance. Being of no intrinsic value, most that were not turned in by the redemption deadlines were simply thrown away. However, so long as the corps of collectors remains small, the tokens are quite inexpensive when they do turn up in a dealer's display. With no established price guideline for reference, attractiveness rather than scarcity seems to be the governing factor. By this rule of thumb, most of the aluminum and brass issues are obtainable for about 25 cents regardless of condition while the truly scarce Missouri milk bottle tops are considered all but worthless and an attractive Arizona five-mill copper may be priced at a dollar or more in extremely fine condition.

A dollar in cash for a sales tax token? We'd be sent to our rooms without supper if Dad could see us now.

Coins Placed Under Masts Still a Sea Tradition

Coins are still placed beneath the masts of many vessels during construction, although the reason for this custom has been forgotten for hundreds of years.

Among the American naval vessels carrying coins in this manner is the U.S.S. New Orleans, which was commissioned in 1934. She had ten pennies under her foremast and two dimes, three nickels, and twenty-eight pennies under her mainmast, all heads up.

COINS

MULTIPLE EMBOSSED, OFF CENTER, AND COMPOUND ERRORS

By Nick Sapone (R-517)



At left is a triple embossed token from an ORCO 3-step die assembly.

The use of ORCO's ribbon fed minting method was a more efficient way to make tokens where a solid pattern of die embossing was laid down on the ribbon and then punched from it as it traveled through the assembly. This different minting method could produce tokens much faster by first embossing and then punching out several of them on separate work stations within the die assembly. Once set into motion this would continue on each press stroke as long as ribbon feed was maintained. Embossing also required less pressure than was needed for "striking" tokens. A great number and variety of different kinds and shapes of tokens were made in this way, some with various other center-hole configurations in both the metal and fiber type, including sales tax tokens.

This minting method is very different from the way coins are made. It has also remained unknown and unfamiliar to us for a very long time and there were some new names involved. The usual errors already had names to fit their different minting method but since then some have been given coin names as well. The problem is that some of those coin terms do not pertain to "embossing" tokens. This has caused some confusion about correctly identifying these errors. We should know and use the correct terms for these different tokens and errors, especially when they are named after a certain unique function of the ribbon fed minting system. One good example is that ribbon fed tokens are embossed", not struck like coins are.



"Multiple Embossed" errors are those having more than one die impression "that also overlap one another." Above left the RED "YU" has "close doubling" the lowest number of multiple embossing, while the RED "YX" at center above has a much wider spread in its doubling with the second embossing overlapping key near the lower edge.

"Punched of-center" errors are different by having more than one die impression "that overlap one another." Above left is the Red "VU" at far right. These two different kind of errors, each with a different name and cause.

Multiple embossed tokens "double embossed or more" are created when the fiber ribbon is not fully advance prior to the next press stroke. This would leave the previously made die group in a position to receive another group embossing partly on top of it prior to being punched free. This causes numerous errors on the just one stroke, considering the number of dies involved. And once begun, the misalignment will continue making several different kinds of errors for several press strokes until a new clean working pattern is reestablished on the ribbon.

The resulting multiple "embossing" can be found in a range of positions from high to low on the tokens. As the new name indicates, they come in multiples, with six "overlapping" imprints on one token being the current reorted record holder. The amount of overlap can vary with each incident with each incident according to the die group's placement from very close doubling to some that are almost clear from one another. Others might fall in between those two extremes. The amount of the spread is determined at random by the amount of inadequate advancement involved. Marginal examples can easily

be missed or misinterpreted, especially when they are in combination with other types of errors. But the multiple embossing that collectors are most interested in is more readily apparent.

Do not confuse this with over-embossing from the side. Being from an adjacent die in the die group pattern, away over-embossing, which is usually seen as “side bits”, are “secondary” in relation to the primary embossing. It is similar to a coin overstrike but in this case the overlap is made by a “different die” during the misalignment. This is termed “over embossing” to avoid confusion with multiple embossing. Because of this, the token’s “other particular attributes” should be kept separate when counting multiple embossing, which are vertical overlaps in line with ribbon feed direction that are from the primary die only, onto another of its own embossing.

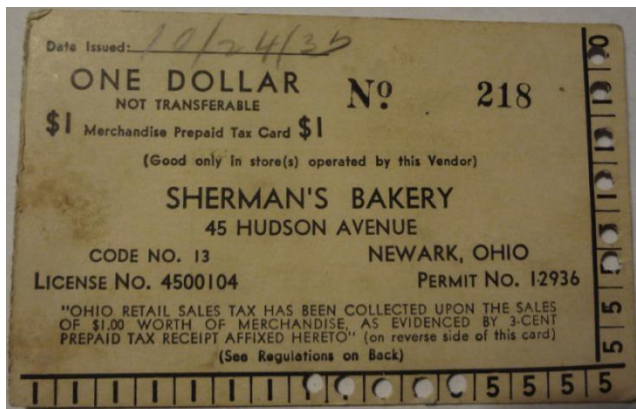
ANOTHER EBAY ITEM PULLED

Reported by Monte Dean.

So that we at least have a photographic record of yet another newly discovered Ohio MPC (Merchant Punch Card), I save it here so it is not forgotten.

This is unique card, dated from 24 October 1935, and is one of dozens of brand new finds that have been reported in the last few years.

Unfortunately, the seller pulled this from eBay to sell it to a private individual before any bids were placed. I also know that the private buyer did pay between \$200 and \$300



SOMETIMES MONEY IS NOT ENOUGH

By Monte Dean



As many of you know, I get just as excited by a new piece of related memorabilia as I do by seeing a first ever sales tax scrip. This photo is of a Water Transfer Decal, meant for a car windshield, measuring a nice large 3.5” X 3.5”. It was listed on eBay for a very fair opening price of only \$19.95, including postage. I am an evil sniper monkey, so I set my snipe up for \$80, thinking no one on earth would be crazier than that.s case

A week later, after I’d forgotten about it (as you can do with sniping) I realized I hadn’t seen it sell. It showed that it was no longer available for sale, and that the lot was closed.

Figuring that there actually was one more collector nuttier than I, I contacted the seller to see if they had another for sale.

He responded that he had actually pulled the sale from eBay after a couple of days, because he had not received any bids, and he really didn’t want it to sell for such a cheap price. I told him I would offer the full \$80 for it, but he decided since it was so valuable (to one person on earth, me), that he would keep it in his own collection. At least I have the picture. Sigh...

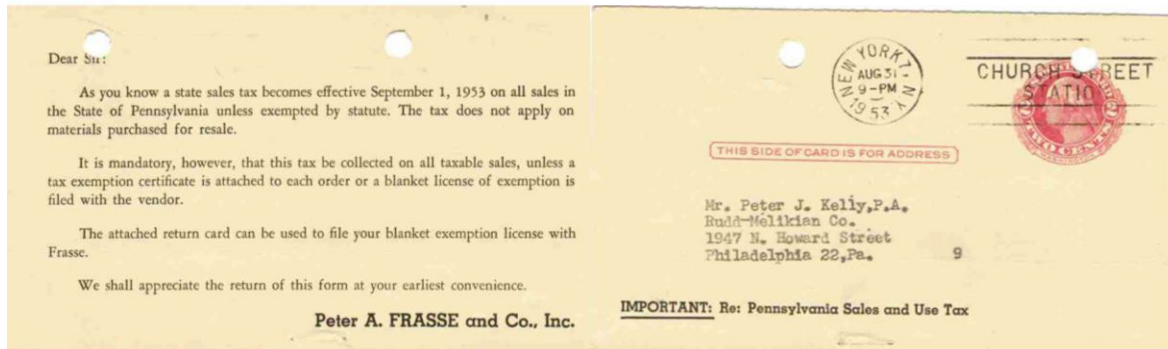
FUN WITH EPHEMERA

By Monte Dean

Sometimes my favorite finds are those that relate to the history of sales tax rather than just the tokens or scrip themselves. In this case, I found a neat notice from a supplier to a dealer reminding them of the sales and use tax that will begin on September 1, 1953.

It was even more fun since I was able to win it on eBay for \$1.77 including tax!

There are only a handful of us that enjoy this non-token types of historical ephemera, and I



might have a tough time getting my \$1.77 back when it's time to sell. In the mean time I can count this as yet another interesting piece to place into my Pennsylvania file.

Sales Tax Tokens Online

ALL PRICES LISTED ARE WITH POSTAGE IF POSTAGE WAS CHARGED

170301 to 170521 – 2262 Lots Closed, 944 SOLD

By Ralph Harnishfeger

With Additions from MCD



175 piece lot sold for \$27.90 plus \$3.99 shipping on 20 June 2017



59 piece lot sold for \$7.50 plus \$2.90 shipping on 15 June 2017



Kresge 1 cents sales tax sold for \$2.99 plus \$3.42 shipping on 12 June 2017



1988 Washington Centennial with 2017 sales tax token on card sold for \$8.95 plus \$2.00 shipping on 9 June 2017



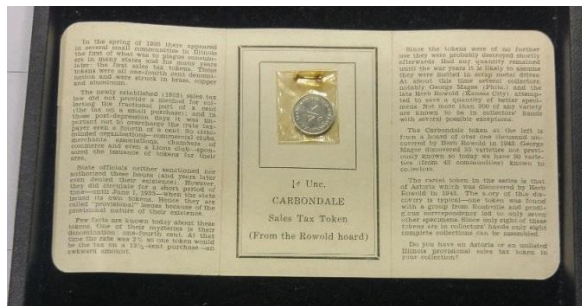
New York Sales Tax Token Box Mini Safe sold for \$38 plus \$11.70 shipping on 8 June 2017



California Sales Tax Token sold for \$49.55 plus \$2.67 shipping on 6 June 2017



Barriers Better Bar-B-Q on Missouri 5 mills sold for \$77.88 plus \$2.67 shipping on 6 June 2017



Carbondale Illinois Provisional Sales Tax Token and Booklet sold for \$12.99 plus \$2.60 shipping on 7 July 2017



VTG 1000's (10 lbs) large lot of mixed Missouri sales tax tokens-mostly listed



21 different Sales Tax Tokens from all 12 states that issued these tokens sold for

for \$99.99 and sold for best offer plus

\$20.50 plus \$2.85 shipping on 2 July 2017



Wyoming, IL provisional sales tax token
semi-key sold for \$20.50 and \$2.67
shipping on 30 June 2017



El Paso Illinois 1/4c Sales Tax Token sold for \$15.50
plus \$2.50 shipping on 25 June 2017

SECRETARY/TREASURER'S NOTES

Jim Calvert R-533

Pay Pal on our website [http: www.salestokens.org](http://www.salestokens.org)

Any questions or information needed please give me an email at
jnicalvert@gmail.com or call 805-540-8778.

FINANCIAL REPORT

June,1 2017 – August 17, 2017

Beginning Balance	07/01/2017	\$ 1530.20	Expenses - \$308.63	
Balance	08/01/2017	\$ 1221.57	Expenses - 0	Income - 0
Balance	08/17/2017	\$1221.57	Expenses - 0	Income - 0

The balance for April covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. We are in good financial shape. Thanks to all who have made a donation.

DONATIONS: All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and coping costs. Life members, it is okay if you

ORGANIZATIONAL REPORT

August 17, 2017

NEW MEMBERS: None **DROPS:** None **DEATHS:** 1 **MEMBERSHIP:** 69 paid + 6 donated

TRADING POST

Deadline for Issue #179 = Oct. 15, 2017

RULES:

CLASSIFIED All members may place a classified advertisement **free of charge** and may change it every issue if they wish. No limitations on word count as long as it stays within reason.

FOR SALE ITEMS: (1) Up to ten items (lots) per issue per member. (2) Fixed prices only - no trades or auctions. (3) Members may offer a fixed price WITH an Or Best Offer option if they desire to do so. (4) Sellers must list a preferred contact and type of payment accepted (Checks, Money Orders, Pay Pal), as well as postage costs, if any. (5) Sellers must accept returns on all sales for 10 days after customer's date of receipt. (6) Refunds to the customer do not include their return postage costs. (7) Each lot may include up to three photos. (8) **10% of all sales** must be paid to Jim Calvert for the ATTS on an honor basis. Be SURE to let Jim know why you are paying him those funds when you send them. (9) Editor reserves the right to refuse or refine any For Sale Lot. I can't actually think why that would ever happen.

CLASSIFIED

WANTED: All kinds of paper or cardboard scrip and tokens. Especially state sales tax, coal and lumber, depression era, food stamp change, etc. Scott McClung, 8381-H Montgomery Run Road, Ellicott City, MD. 21043. Phone: 410-868-3318.

PLL BUY YOUR COLLECTION: Tougher IL provisionals and virtually any STT scrip wanted. Also buying entire STT collections. Please contact John Ostendorf, 523 Hiwasee Rd, Waxahachie, TX 75165 or johnoste@yahoo.com.

TEXAS WANTED: Trade my unc. Franklin Spears for a Bill Bringham or Dean Johnson for a Charlotte Keats. Larry Warner
office@larrywarner.com

CASINO CHIPS

WANTED: Check your top drawer, jewelry box, etc. Buying one chip or whole collections. *Contact Peter Volburg, P.O. Box 3037, Farmingdale NY 11735 or QUALPETE@aol.com

OH, PURTY PURTY

PLEASE: Looking for a nice example of an Oklahoma S-7. I have tons of scarce and rare trading material. Contact Jim Calvert at 1984 Lyn Rd., Arroyo Grande CA 93420 or jnlcalvert@gmail.com

I REALLY NEED THESE

TOKENS: Looking for OK S-6, Ok S-7, Illinois L-3 Astoria, L- 19 Casey, L-36 Depue, L-56 Livingston, L-104 Witt Co. Contact Kevin Barnett, 17404 Hilltop Ridge Drive, Eureka MO or eldeaco@yahoo.com

WANTED: Great JPEG photos of your rare tokens, scrip, or related memorabilia. Willing to give you trade value for those photos I need. Up to \$10 in trade value for really tough items I need photos of. I have too many great sales tax tokens and scrip that I need to have gone before the ID & PG is published and I'm willing to trade them for your help in locating impossible photos.. Monte C. Dean, moxking@aol.com or 121 E. Fairview St., Spring Valley, MN. 55975

SCARCE NM S-8 BLACK

FIBER: Mint condition, \$57 with postage, checks held until cleared or cashier's checks. Mike Batkin, PO Box 13223, El Paso, TX. 79913

American Tax Token Society (ATTS)

The **ATTS** is a not-for-profit, tax-exempt, educational and research social club. It is registered as a 501(c)(3) organization under IRS guidelines. All donations are tax-deductible subject to IRS guidelines. The **ATTS Newsletter** is the official quarterly publication of the ATTS published for its members, and is mailed first class from Waxahachie, Texas, USA. Copies are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization. Portions of the newsletter may be reprinted if written permission is first obtained from the society and/or the original author. Articles reprinted from sources outside of the ATTS must have permission from the original source. The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

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Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$12 (U.S.) for U.S. and Canadian addresses and \$15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are \$160 (U.S. addresses only), \$180 (U.S.) for Canadian addresses and \$300 (U.S.) for U.K. and Europe. The membership calendar year begins in the 1st, 2nd, 3rd, or 4th Quarter.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

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President / Awards / Webmaster

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